GENERAL AND REVENUE SECRETARIAT.

1892-3
~~190~~
(Draught)

File No. 347

Serial Nos. Sec I

Papers Filed.

*Month*_____

SUBJECT.

Levy of a tax from traders who assemble at Jatras - (Madduktore Mallikarjunaswa Temple Jatra)

PREVIOUS REFERENCES. LATER REFERENCES.

General Serial No. 2[illegible]

1884

From The Dy Commissioner

Mysore Dists

To

The Secretary to the ~~Chief Commissioner~~ Dewan

of Mysore, Department

Dated 18th

Despatched December/84

Received

Enclosures No. 1st Tale

General No. 687 18 —8

No.

Submits correspondence on the principal of levying a tax from the traders who assemble at a Jatra and opines that it would be objectionable to a free trade.

23/12/84

No. 687 Mysore Dy Comrs Office
Dated 18th December 1884

To,
The Secretary to the
Dewan of Mysore
Bgre

In submitting herewith, in original, the accompanying Memo drawn up by Mr. Assistant Commissioner Srinivas Ayengar, in charge of the Inungoor Department, together with the vernacular file of records, relative to the Malikarjuna-swamy Temple at Mudukdore in the Tirumkudlu Narsipur Taluk, I have the honor to observe that the principle of levying a tax, whether for lands or for traders, from the traders who assemble at a Jatra appears to me to be objectionable inasmuch as all traders pay tax in their respective places and their visit to Jatras is only temporary. If the principle of levying a tax be allowed on the ground of its being beneficial to a certain institution, it will be found

difficult in the long run to draw a line of distinction, as every other institution will probably come forward and claim the same privilege, which will prove unwholesome to trade.

I have the honor to be
Sir
Your Most obdt Servt
[signature] K.C.S
Deputy Commissr
Mysore Dist.

WM

Memorandum (3/4)

Muduk dore vetta is a hill attached to Bettahully which is a small village about 2 miles from Salakad On that hill stands the Temple of Mulli Kar Jhunaswamy and Bkrasmaramba. In the month of Magha of every year an important Jatra takes place in connection with that temple. It attracts a large concourse of people from all parts

of the District. There is a tope at the foot of the rock. A portion of it is called Jatra Mala. A brisk trade of all kinds is carried on in that tope for about 13 days during that Jatra

The basket sanctioned in the temple is Rs. 8-1-0 per annum. Out of this is maintained the annually noted small establishment costing Rs. 1-14-9 per annum. The balance goes to defray

1. Archak. Rs. 0-7-9
1. Mantra Pooshpa Rs. 0-3-10
1. Parcharuk Rs. 0-3-10
1. Dawané Rs. 0-5-9
1. Kavalgar Rs. 0 5 9
1. Shamboque Rs. 0 3. 10
1. 14. 9.

defray padithara and

procession charges. ~~The~~

~~establishment is managed by~~

~~proprietors~~. The temple

has no connexion on its

establishment. ~~&~~

On 3rd December

1874, one Krishna Bhatta

sent up a petition to the

Mozarey Office Com:

plaining that one

Mallikarjoona Chetty,

Thopinashetty and others

were illegally levying

shop rent and other

taxes from persons car:

rying on trades in

the said tope during

the Jatra, and appropriating

To

in themselves the result
of the collections, only a
small portion being
spent on Colonial com-
=mittee with the fair.
We requested the Gov-
=ernor Officer to put a
stop to this objectionable
practice and to take
the Collection and ma-
=nagement into his own
hands. This representation
led to an enquiry, in
the course of which a
large number of persons
have in the habit of
most of whom, Clergymen &c
were in the habit of
the fair, presented pe-
titions admitting the
aforesaid

aforesaid practice and
suggesting that a fair
rent be levied from
them and utilized for
the purpose of strength=
=ening the establishment
(by increasing the pay of
the servants of the temple
and by employing addi=
=tional hands such as
musicians, sweepers &c)
and of performing cer=
=tain ceremonies with be=
=fitting pomp and cir=
=cumstance. The persons
complained against ad=
=mitted that the tope
belonged to the temple
and stated that they
were making no com=
=pulsory collections but
only

only receiving Voluntary
Contributions and spend-
-ing them upon certain
Coolawas during the
Jatra - The then Mooza-
-roy Officer Mr. Srinivas
Rao called for an Es-
-timate of the rent
likely to be obtained
from persons carrying
on trade in the Tope. From
the reply received he
was satisfied that the
annual income including
the Golaka Jzara might
safely be estimated at
Rs. 200. He ~~induced to~~ was of
~~the clear~~ opinion that the esta-
-blishment needed strength-
-ening as above indicated.
He accordingly made

an

in order that as a tempo=
rary measure shop-rent-
~~Tax~~ be levied at the
rates marginally noted
and the proceeds spent
in paying an additional
establishment as below

Newly entertained.

Managar	Rs 1. per month
Inoharis	Rs 2. per do
Shroffs	Rs 1 8 0 - do
Sinna Mélá	Rs 2 " 0 " 0.
Poolaru	Rs 0 " 5 " 8
Ghat Boats	Rs 0 " 4 " 0

and
6 temporary peons
and sweepers. —

Allowance to temple Servants.

Mantrapoosha	0 " 8 " 0
Parpatégar	0 " 8 " 6
Shanboque	0 " 12 " 2
Dhawaney	1 " 2 " 3
Kaval.	1 " 2 " 3

This order was carried
out in the Jatra of Fe=
=bruary 1876,- A sum of
Rs 262-1-0 was collected
of which Rs 112-"-" was
spent

Cloth shops	Rs 2 " 0 " 0
Brazier do	Rs 2 " 0 " 0
Toddy - do	Rs 2 " 0 " 0
Arrack do	Rs 2 " 0 " 0
Rice & Dholl & do	Rs 1 " 0 " 0
Petty shops	Rs 1 " 0 " 0
Iron do	Rs 0 " 8 " 0
Snuff do	Rs 0 " 8 " 0
Sweet meat	Rs 0 " 8 " 0
Jewellery	Rs 0 " 8 " 0
Sundry	Rs 0 " 8 " 0.

spent leaving a balance
of Rs. 150-1-0 in the hands
of the Amildar. The ad
=ditional establishment
was kept up and paid for
for some time subsequent to
the jatra of 1876. Mr. Sec.
=retary Rowe declined to
sanction the further re=
=tention of the establish
=ment on the ground that
the income from which
it had to be maintained was
a precarious one. Several
representations were made
to him that the above
establishment was in
=dispensable, and that the
annual collections were
not likely to fall short
of the cost thereof. He
however refused to re
consider the question. The

extra

Extra Establishment was done away with and the allowances stopped. But as no orders were issued in the matter of the levying of rent, Collections Continued to be made as in the year 1876. The Village Authorities experienced some difficulty in recovering rent which went on decreasing from year to year. The Tradesmen represented that the purpose for which the Collections were ordered to be made having ceased to exist they were not liable to pay the rent demanded from them. The Amildar

Concurred.

Concurred with them
and advocated the re
- employment of Mu =
= sicians &c. This was
in July 1880. Mr. Purnaiya
wrote back to say that
if the Kope was the pro =
= perty of the temple there
was nothing to prevent
rent being levied from
persons occupying sites
therein for purposes of
trade. The Amildar
satisfied himself that
the Kope belonged to the
temple and suggested that
in fairness to all Con =
= cerned Rs. 75 be spent
per annum on em =
= ploying Mu sicians

and

and the balance be held
in deposit to the credit
of the temple. He was
also of opinion that some
of the servants of the
temple were exceedingly
low paid men and that
an allowance might
with advantage be
sanctioned to them
After some further
correspondence on the
subject Mr. Purnaiya
wrote to the Amildar
that if the tope was
the property of the
temple, permission of
the Government for the
levy of rent would have
to be asked for. but
that

that if the tope belonged to the Government no rent could under any circumstances be levied. The Amildar assured him that the tope was unquestionably the property of the temple. In support of this opinion he cited the Circar Accounts and an order of the Superintendent of the late Ashtagram Dwrs. dated 9th 1860. A mohazur signed by a large and influential body of people was submitted to the same effect On 5th December 1882 Ewr. Purnaiya requested the

Deputy

Deputy Commissioner to move the Government to accord sanction to the levy of Ground-rent. He supported the Amildar's proposal regarding the application of the Collections.

On 19th February 1883 Colonel C. J. Pearse re= =plied as follows.

"The manool may be "followed this year but "the unauthorised sys= "tem now brought to light "cannot be allowed to "continue without the "requisite authority of "Government, you will "prepare a detailed report "giving the reasons for the

"the practice and suggestions
"for the future manage-
"ment of the temple jatra
"so that orders maybe
"received for future guidance".

A report was called
for from the present
Amildar who replied
that the tope belonged
to the temple, that the
present practice was
unauthorized and ob-
-jectionable and that the
rent might be reduced
to ½ a rupee for every 10
Yards of Ground. A
large number of people
not without good Grounds
petitioned against the
Carrying out of this
suggestion on the Ground
that

that only a small portion of the tope was fit for trading purposes and that it could not be partitioned into such large plots without driving away persons who had long been accustomed to set up shops in that locality.

The following statement shews the Collections made since 1876, and the Expenditure incurred. There remained a large balance of Rs. 550 " 9 " 11, which on 9th January 1884, the Deputy Commissioner ordered to be credited to the Government.

Year	Collection	Expenditure	Balance
1875-76	262.1.0	176.14.0	85-3.0
1876-77	194-10.3	76-2-10	118.7.2
1877-78	84 1.3	"	84.1.3
1878-79	85-11 0	"	85-11-"
1879-80	56-15.0	"	56-15-"
1880-81	26-5 0	"	26-5-"
1881-82	82-7.6	"	82-7-6
1882-83.	11. 8-0	"	11-8-"

It

It will be seen from the above summary that the question under Consideration was mooted so far back as in 1874 but that no final decision has yet been come to. The unauthorized levy by a few persons, of a few annas from each bazaar-man has given place to the systematic levy of a much higher rate by Government-officials The object with which this Collection was ordered was only carried out for a year or two much under-handedly seems to have failed on the spot for want

want of definite orders
on the subject. Payments
is not being strictly en=
=forced from all alike.
The income is gradually
falling off, the reason
assigned being the non-
application of the Collections
for the purpose for which
they were originally in
=tended.

Having carefully
read the Voluminous
Records a precis of
which I have endeavored
to give in this Memo
I am of opinion that
there can be no reason=
=able doubt that the
Lope in question is the

property

property of the temple -
That there never was
any dispute regard =
= ing ownership is abundantly
attested by the village
authorities, the official
records and all the per =
= sons best fitted to speak
on the subject - No pri =
= vate individuals have
ever advanced a claim
to the tope nor has any
title been made out
from the Government as
contradistinguished from
the Mahanth - It would
appear that one Poolla
Dassaji and others
planted the tope for
the benefit of the
temple under the
orders

orders of the late Maha
Rajah, that the fa:
: milies of those persons
have long since be:
: come extinct, that
they never had any
title to the property
and that the proceeds
of the tope have from
time immemorial
been enjoyed by the temple.
Under these circum:
: stances it seems true
that there could be no
valid objection to the
shop-sites being leased
to persons wishing to
occupy them during
the Jatra and to the
rent thus collected
being

being sent for purposes
Connected with the Tem=
=ple. The taxlik allow=
=ed to the temple is
very small. The pre=
=sent Establishment
is insufficient to meet
the requirements of
such an important
temples and of such a
large Jahia. Some of
the Servants receive
very small salaries
and for want of incen=
=tive to work well,
seem to do their duties
in a perfunctory manner.
The entertainment of
Musicians and Dancers
seems to be very necessary.
The regular funds
being

being available I think it advisable to employ them all the year rounds instead of during the few days of the Jatra

I beg to propose the following scale of rent for shop-sites in the hope, the proceeds being utilized in the manner noted in margin.

Cloth shop.	Rs 1-"-
Brazier Do	" 1-"-"
China Bazaar.	" 1-"-"
Toddy.	" 1-"-"
Curd &c.	" 1-"-"
Rice Dhall &c	" 1-"-"
all other shops	" "-8-" (Each)

Musicians &c to be newly employed. Rs 60, a year
Allowances to Servants. 20 Do
Temporary peons and sweepers. 15 do
Cost. Coolawas &c. 35. do
Total Rs 130 a year

Judging from the very large number of gatherings of people that annually

throng

throng to the Jatra
the income will it is
anticipated more than
pay the Expenditure
now proposed - Including
the Golakha the income
according to the new
scale may be roughly
estimated to amount-
to Rs. 150 a years - As
to the amount - Collected
in previous years
and ordered to be cre =
= dited to the Government
Venture to submit -
that the money be
refunded to the
temple and kept in de =
= posit to its credit
to be hereafter utilized

m

in a manner most beneficial to that institution

The scheme I have sketched out will I hope be given a fair trial The expenditure may be regulated from time to time so as to be kept fairly within the income. There is also the above mentioned fund of more than Rs. 500/- to fall back upon if driven to it by an unforseen falling off in the income. If my proposals are supported by the Commissioner and approved of by the Government

Government shall settle the details of the scheme and give effect thereto as early as possible so that matters might be placed on a satisfactory footing before the next Jatra which is to come off in the beginning of February 1885.

The Vernacular file of papers is herewith submitted to be returned when no longer required.

C. Preeniwasiengar
Moozarey Officer
Mysore Dt

M.C

(General Serial No. 31.)

20

188 5.

From

To (4) Resident

Dated 24 April

Despatched

Received

Enclosures No. For before

General No 613

No. 17

Rd
24/4/85

Replying to a reference regarding the levy of rent from traders who assemble in the tope attached to the Mallickarjunna Temple

Tender [illegible]

[illegible]

Read:- Letter No 687 dated 18th Decr 1884, from the Dy Commr of Mysore, soliciting instructions in the matter of levying a tax from traders who assemble at Jathras

Order thereon:-

The Govt is satisfied that the large toll collected at the foot of the Nundidurg Hill is the property of the Kalikarjuna temple situated on the hill-top and that any revenue which may legally be collected for the use of the toll by traders assembling at the Jathra, must be credited to the temple funds: He therefore directs that the amounts now reported to have been credited to Govt without any sanction, be refunded to the institution.

As regards the le-

-ality or otherwise of
levying any tax on the
traders who assemble for
the purpose of trade at the
Jatara, the Dewan is of opinion
that the levy ~~of a small toll~~ is not by way of tax, but as rent
for the use of the Tope ~~will not be~~ which belongs to the temple
~~illegal and will not be objected to~~ ~~by the traders themselves when it~~
~~is explained to them~~, that the
collection will be credited to
the temple for its maintenance.
~~The first one or two years~~
~~collection was made and the~~
~~Dewan found on enquiry that~~
~~that the traders had no objection.~~
The Dewan therefore
sanctions the imposition of
a small ~~toll~~ rent for the annual
Jatara season: the rates
of course will vary according
to the nature of trade & the
Dewan in council with the Revenue Officer
will frame a reasonable scale of
rates and publish it at

all traders who ~~are allowed~~ do not object to pay the rent fixed will be allowed to set up shops in the Tope. The collection of rent as proposed by the Manager will be ~~unpopular~~ measure, when it is explained to the people

for further time for the information of those concerned. The collections ~~being conducted~~ & the temple service as recommended by the Inspr. Genl. of Forests

R.V.J.

5/1/85

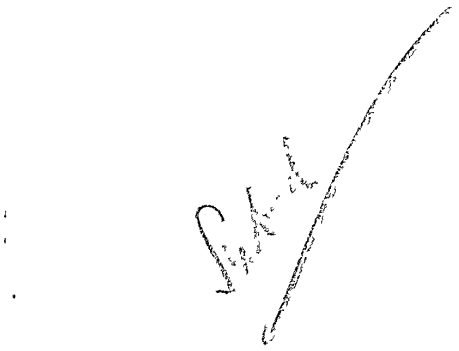
Print –

To The Dy. Comrs. Mysore Dist. with prings.

The Dy. Comrs. of other Dists and Sub Divl. Offrs for information & guidance

Md. be credited to the temple & such further gifts, as may be necessary, Md. be

J. 19.4.85



Proceedings of the Dewan of Mysore.

(4)

247

Read.

Letter No 657 dated 18th December 1884, from the Deputy Commissioner of Mysore, Soliciting instructions in the matter of levying a tax from traders who assemble at Jathras.

Order thereon No 613/17 Dated Bangalore 24th April 1885

The Dewan is satisfied that the large tope at the foot of the Hundikuthuray Hill is the property of the Mallikarjuna temple situated on the hill-top, and that any revenue which may legally be collected for the use of the tope by traders assembling at the Jathra, must be credited to the temple funds. He therefore directs that the amount now reported to have been credited to Government without any authority, be refunded to the institution.

As regards the legality or otherwise of levying any tax on the traders who assemble for the purpose of trade at the Jathra, the Dewan is of opinion that the levy is not by way of tax but, as rent for the use of the tope which belongs to the temple. All traders who do not agree to pay the rent fixed, should not be allowed to set up shops in the tope. The collection of rent as

proposed by the Mauzavi officers, will not be an unpopular measure, when it is explained to the people that the Collection will be credited to the temple for its maintenance. The Commissioner therefore sanctions the imposition of a small Thoshpeni for the annual Pathira Season; the rates of course should vary according to the nature of trade, and the Deputy Commissioner in consultation with the Mauzavi officer will frame a reasonable scale of rates, and publish it at the Pathira time for the information of those concerned. The collections should be credited to the temple, and such portions of it, as may be necessary, should be devoted to the temple Service, as recommended by the Mauzavi Officer. Vernacular Proceedings are returned.

(signed) R. Vijayendrakumar
Secretary

To, The Deputy Commissioner, Tryne Distt
with Proceedings
The Deputy Commissioners of other
Distts and Sub-Division officers
for information and guidance

Muz 2 44-92

Proceedings of the Dewan to His Hig *Maharaja of Mysore,*
(Revenue),—dated 24 1885

READ—

Letter No. 687, dated 18th December 1884, fro eputy Commissioner of Mysore, soliciting instructions in the matter of levying a tax from ho assemble at Jatras.

No. 613—17, DATED BANGAI 24TH APRIL 1885.

ORDER THEREON.—The Dewan is satisf at the large tope at the foot of the Mudukutore hill is the property of the Mal ma temple situated on the hill-top, and that any revenue which may legally be c ed for the use of the tope by traders assembling at the jatra, must be credited t temple funds. He therefore directs that the amount now reported to have credited to Government without any authority, be refunded to the institution.

2. As regards the legality or otherw f levying any tax on the traders who assemble for the purpose of trade at the ja the Dewan is of opinion that the levy is not by way of tax, but as rent for the use the tope which belongs to the temple. All traders who do not agree to pay the a fixed, should not be allowed to set up shops in the tope. The collection of rent, as posed by the Muzarayi officer, will not be an unpopular measure, when it is expla to the people that the collection will be credited to the temple for its maintena The Dewan therefore sanctions the imposition of a small shop rent for the a l jatra season; the rates of course should vary according to the nature of trad d the Deputy Commissioner, in consultation with the Muzarayi officer, will fra reasonable scale of rates and publish it at the jatra time for the information of e concerned. The collections should be credited to the temple, and such porti f it, as may be necessary, should be devoted to the temple service, as recommen by the Muzarayi officer. Vernacular proceedings are returned.

Secretary.

To—The Deputy Commissioner, My sore District, with p ngs.
The Deputy Commissioners of other Districts and S vision
officers for information and guidance

1885

OF MYSORE.

REVENUE.

PROCEEDINGS.

a

Dated 24th April 1885.

No 615.
17

ence regarding the
's were assemble in the
ma temple.

ngalore.—.27-4-85—80.